



4830-01-P

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; U.S. Business Income Tax Return

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on this request.

**DATES:** Comments should be received on or before [INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*] to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8100, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained from Spencer W. Clark by e-mailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 927-5331, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY INFORMATION:**

## **PRA Approval of Forms Used by Business Taxpayers**

Today, over 90 percent of all business entity tax returns are prepared using software by the taxpayer or with preparer assistance. These are forms used by business taxpayers. These include Forms *1065*, *1066*, *1120*, *1120-C*, *1120-F*, *1120-H*, *1120-ND*, *1120-S*, *1120-SF*, *1120-FSC*, *1120-L*, *1120-PC*, *1120-REIT*, *1120-RIC*, *1120-POL*, and related schedules that business entity taxpayers attach to their tax returns (see Appendix A for this notice).

## **Tax Compliance Burden**

Tax compliance burden is defined as the time and money taxpayers spend to comply with their tax filing responsibilities. Time-related activities include recordkeeping, tax planning, gathering tax materials, learning about the law and what you need to do, and completing and submitting the return. Out-of-pocket costs include expenses such as purchasing tax software, paying a third-party preparer, and printing and postage. Tax compliance burden does not include a taxpayer's tax liability, economic inefficiencies caused by sub-optimal choices related to tax deductions or credits, or psychological costs.

## **PRA Submission to OMB**

*Title:* U.S. Business Income Tax Return.

*OMB Number:* 1545-0123.

*Form Numbers:* Forms *1065*, *1066*, *1120*, *1120-C*, *1120-F*, *1120-H*, *1120-ND*, *1120-S*, *1120-SF*, *1120-FSC*, *1120-L*, *1120-PC*, *1120-REIT*, *1120-RIC*, *1120-POL* and all attachments to these forms (see the Appendix to this notice).

*Abstract:* These forms are used by businesses to report their income tax liability.

*Current Actions:* The change in estimated aggregate compliance burden can be explained by three major sources – technical adjustments, statutory changes, and discretionary agency (IRS) actions.

*Type of Review:* Revision of currently approved collections.

*Affected Public:* Corporations and Pass-Through Entities.

*Estimated Number of Respondents:* 12,000,000.

*Total Estimated Time:* 3.344 billion hours (3,344,000,000 hours).

*Estimated Time per Respondent:* 279 hours (278.666667 hours).

*Total Estimated Out-of-Pocket Costs:* \$61.558 billion (\$61,558,000,000).

*Estimated Out-of-Pocket Cost per Respondent:* \$5,130.

*Total Monetized Burden:* 190,981 billion.

*Estimated Total Monetized Burden per Respondent:* \$15,915.

Tables 1, 2, and 3 below show the burden model estimates for each of the three classifications of business taxpayers: Partnerships (Table 1), corporations (Table 2) and S corporations (Table 3).

As the tables show, the average filing compliance is different for the three forms of business.

Showing a combined average burden for all businesses would understate the burden for taxable corporations and overstate the burden for the two pass-through entities (partnerships and corporations). In addition, the burden for small and large businesses is shown separately for each type of business entity in order to clearly convey the substantially higher burden faced by the largest businesses.

Table 1 – Taxpayer Burden for Partnerships				
Forms 1065, 1066, and all attachments				
Primary Form Filed or Type of Taxpayer	Total Number of Returns	Average Time	Average Cost	Average Monetized Burden
All Partnerships	4.5	290	5,900	17,800

Small	4.2	270	4,400	13,200
Large*	0.3	610	29,000	89,300

Table 2 – Taxpayer Burden for Taxable Corporations				
Forms 1120, 1120-C, 1120-F, 1120-H, 1120-ND, 1120-SF, 1120-FSC, 1120-L, 1120-PC, 1120-POL and all attachments				
Primary Form Filed or Type of Taxpayer	Total Number of Returns	Average Time	Average Cost	Average Monetized Burden
All Taxable Corporations	2.1	335	7,700	23,500
Small	2.0	280	4,000	13,500
Large*	0.1	1,255	70,200	194,800

Table 3 – Taxpayer Burden Pass-Through Corporations				
Forms 1120-REIT, 1120-RIC, 1120-S and all attachments				
Primary Form Filed or Type of Taxpayer	Total Number of Returns	Average Time	Average Cost	Average Monetized Burden
All Pass-Through Corporations	5.4	245	3,500	11,300
Small	5.3	240	3,100	10,200
Large*	0.1	610	30,900	91,500

\*A large business is defined as one having end-of-year assets greater than \$10 million. A large business is defined the same way for partnerships, taxable corporations, and pass-through corporations. A small business is any business that doesn't meet the definition of a large business.

Tables 1A – 3A show the average burden estimate for business entities by *total positive income*. Total positive income is defined as the sum of all positive income amounts reported on the return.

Table 1A – Taxpayer Burden for Partnerships			
Forms 1065, 1066, and all attachments			
Total Positive Income*	Average Time (hrs)	Average Money (\$)	Total Average Monetized Burden (\$)
< \$100,000	250	3,500	9,000
\$100,000 to \$999,999	330	7,500	24,200
\$1,000,000 to \$9,999,999	425	14,300	57,300
\$10,000,000 to \$99,999,999	960	52,800	153,900
> \$100,000,000	2,540	208,900	476,200

Table 2A – Taxpayer Burden for Taxable Corporations			
Forms 1120, 1120-C, 1120-F, 1120-H, 1120-ND, 1120-SF, 1120-FSC, 1120-L, 1120-PC, 1120-POL and all attachments			
Total Positive Income*	Average Time (hrs)	Average Money (\$)	Total Average Monetized Burden (\$)
< \$100,000	265	3,000	7,500
\$100,000 to \$999,999	345	6,400	20,600
\$1,000,000 to \$9,999,999	385	14,400	55,900
\$10,000,000 to \$99,999,999	1,090	69,100	194,800

> \$100,000,000	4,620	385,300	915,400
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Table 3A – Taxpayer Burden Pass-Through Corporations			
Forms 1120-REIT, 1120-RIC, 1120-S and all attachments			
Total Positive Income*	Average Time (hrs)	Average Money (\$)	Total Average Monetized Burden (\$)
< \$100,000	215	1,900	5,000
\$100,000 to \$999,999	270	3,800	12,500
\$1,000,000 to \$9,999,999	285	8,600	35,300
\$10,000,000 to \$99,999,999	660	36,000	103,100
> \$100,000,000	1,770	146,700	326,400

\*Total positive income is the sum of all positive income amounts reported on the return

Source: RAAS:KDA (12-2-19)

**Note:** The data shown are the best estimates for 2019 business entity income tax returns.

Reported time and cost burdens are national averages and do not reflect a “typical” case. Most taxpayers experience lower than average burden varying considerably by taxpayer type. The estimates are subject to change as new forms and data become available.

**Authority:** 44 U.S.C. 3501 et seq.

**Dated:** December 13, 2019.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

## Appendix A

Product	Title
Form 1042	Annual Withholding Tax Return for U.S. Source Income of Foreign Persons
Form 1042-S	Foreign Person’s U.S. Source Income Subject to Withholding

Form 1042-T	Annual Summary and Transmittal of Forms 1042-S
Form 1065	U.S. Return of Partnership Income
Form 1065 (SCH B-1)	Information for Partners Owning 50% or More of the Partnership
Form 1065 (SCH B-2)	Election Out of the Centralized Partnership Audit Regime
Form 1065 (SCH C)	Additional Information for Schedule M-3 Filers
Form 1065 (SCH D)	Capital Gains and Losses
Form 1065 (SCH K-1)	Partner's Share of Income, Deductions, Credits, etc.
Form 1065 (SCH M-3)	Net Income (Loss) Reconciliation for Certain Partnerships
Form 1065X	Amended Return or Administrative Adjustment Request (AAR)
Form 1066	U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return
Form 1066 (SCH Q)	Quarterly Notice to Residual Interest Holder of REMIC Taxable Income or Net Loss Allocation
Form 1118	Foreign Tax Credit-Corporations
Form 1118 (SCH I)	Reduction of Foreign Oil and Gas Taxes
Form 1118 (SCH J)	Adjustments to Separate Limitation Income (Loss) Categories for Determining Numerators of Limitation Fractions, Year-End Recharacterization Balances, and Overall Foreign and Domestic Loss Account Balances
Form 1118 (SCH K)	Foreign Tax Carryover Reconciliation Schedule
Form 1120	U.S. Corporation Income Tax Return
Form 1120 (SCH B)	Additional Information for Schedule M-3 Filers
Form 1120 (SCH D)	Capital Gains and Losses

Form 1120 (SCH G)	Information on Certain Persons Owning the Corporation's Voting Stock
Form 1120 (SCH H)	Section 280H Limitations for a Personal Service Corporation (PSC)
Form 1120 (SCH M-3)	Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More
Form 1120 (SCH N)	Foreign Operations of U.S. Corporations
Form 1120 (SCH O)	Consent Plan and Apportionment Schedule for a Controlled Group
Form 1120 (SCH PH)	U.S. Personal Holding Company (PHC) Tax
Form 1120 (SCH UTP)	Uncertain Tax Position Statement
Form 1120-C	U.S. Income Tax Return for Cooperative Associations
Form 1120F	U.S. Income Tax Return of a Foreign Corporation
Form 1120-F (SCH H)	Deductions Allocated to Effectively Connected Income Under Regulations Section 1.861-8
Form 1120-F (SCH I)	Interest Expense Allocation Under Regulations Section 1.882-5
Form 1120-F (SCH M1 & M2)	Reconciliation of Income (Loss) and Analysis of Unappropriated Retained Earnings per Books
Form 1120-F (SCH M-3)	Net Income (Loss) Reconciliation for Foreign Corporations With Reportable Assets of \$10 Million or More
Form 1120-F (SCH P)	List of Foreign Partner Interests in Partnerships
Form 1120-F(SCH S)	Exclusion of Income From the International Operation of Ships or Aircraft Under Section 883
Form 1120-F (SCH V)	List of Vessels or Aircraft, Operators, and Owners
Form 1120-FSC	U.S. Income Tax Return of a Foreign Sales Corporation
Form 1120FSC (SCH P)	Transfer Price or Commission

Form 1120H	U.S. Income Tax Return for Homeowners Associations
Form 1120-IC-DISC	Interest Charge Domestic International Sales Corporation Return
Form 1120-IC-DISC (SCH K)	Shareholder's Statement of IC-DISC Distributions
Form 1120-IC-DISC (SCH P)	Intercompany Transfer Price or Commission
Form 1120-IC-DISC (SCH Q)	Borrower's Certificate of Compliance With the Rules for Producer's Loans
Form 1120-L	U.S. Life Insurance Company Income Tax Return
Form 1120-L (SCH M-3)	Net Income (Loss) Reconciliation for U.S. Life Insurance Companies With Total Assets of \$10 Million or More
Form 1120-ND*	Return for Nuclear Decommissioning Funds and Certain Related Persons
Form 1120-PC	U.S. Property and Casualty Insurance Company Income Tax Return
Form 1120-PC (SCH M-3)	Net Income (Loss) Reconciliation for U.S. Property and Casualty Insurance Companies With Total Assets of \$10 Million or More
Form 1120-POL	U.S. Income Tax Return for Certain Political Organizations
Form 1120-REIT	U.S. Income Tax Return for Real Estate Investment Trusts
Form 1120-RIC	U.S. Income Tax Return for Regulated Investment Companies
Form 1120S	U.S. Income Tax Return for an S Corporation
Form 1120S (SCH B-1)	Information on Certain Shareholders of an S Corporation
Form 1120S (SCH D)	Capital Gains and Losses and Built-In Gains
Form 1120S (SCH K-1)	Shareholder's Share of Income, Deductions, Credits, etc.
Form 1120S (SCH M-3)	Net Income (Loss) Reconciliation for S Corporations With Total Assets of \$10 Million or More



Form 1120-SF	U.S. Income Tax Return for Settlement Funds (Under Section 468B)
Form 1120-W	Estimated Tax for Corporations
Form 1120-X	Amended U.S. Corporation Income Tax Return
Form 1122	Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return
Form 1125-A	Cost of Goods Sold
Form 1125-E	Compensation of Officers
Form 1127	Application for Extension of Time for Payment of Tax Due to Undue Hardship
Form 1128	Application to Adopt, Change, or Retain a Tax Year
Form 1138	Extension of Time For Payment of Taxes By a Corporation Expecting a Net Operating Loss Carryback
Form 1139	Corporation Application for Tentative Refund
Form 2220	Underpayment of Estimated Tax By Corporations
Form 2438	Undistributed Capital Gains Tax Return
Form 2439	Notice to Shareholder of Undistributed Long-Term Capital Gains
Form 2553	Election by a Small Business Corporation
Form 2848	Power of Attorney and Declaration of Representative
Form 3115	Application for Change in Accounting Method
Form 3468	Investment Credit
Form 3520	Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts
Form 3520-A	Annual Return of Foreign Trust With a U.S. Owner

Form 3800	General Business Credit
Form 4136	Credit for Federal Tax Paid on Fuels
Form 4255	Recapture of Investment Credit
Form 4466	Corporation Application for Quick Refund of Overpayment of Estimated Tax
Form 4562	Depreciation and Amortization (Including Information on Listed Property)
Form 4684	Casualties and Thefts
Form 4797	Sales of Business Property
Form 4810	Request for Prompt Assessment Under Internal Revenue Code Section 6501(d)
Form 4876A	Election to Be Treated as an Interest Charge DISC
Form 5452	Corporate Report of Nondividend Distributions
Form 5471	Information Return of U.S. Persons With Respect To Certain Foreign Corporations
Form 5471 (SCH E)	Income, War Profits, and Excess Profits Taxes Paid or Accrued
Form 5471 (SCH H)	Current Earnings and Profits
Form 5471 (SCH I-1)	Information for Global Intangible Low-Taxed Income
Form 5471 (SCH J)	Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation
Form 5471 (SCH M)	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons
Form 5471 (SCH O)	Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock
Form 5471 (SCH P)	Previously Taxed Earnings and Profits of U.S. Shareholder of Certain Foreign Corporations

Form 5472	Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business
Form 56	Notice Concerning Fiduciary Relationship
Form 56F	Notice Concerning Fiduciary Relationship of Financial Institution
Form 5713	International Boycott Report
Form 5713 (SCH A)	International Boycott Factor (Section 999(c)(1))
Form 5713 (SCH B)	Specifically Attributable Taxes and Income (Section 999(c)(2))
Form 5713 (SCH C)	Tax Effect of the International Boycott Provisions
Form 5735	American Samoa Economic Development Credit
Form 5735 Schedule P	Allocation of Income and Expenses Under Section 936(h)(5)
Form 5884	Work Opportunity Credit
Form 5884-A	Credits for Affected Midwestern Disaster Area Employers (for Employers Affected by Hurricane Harvey, Irma, or Maria or Certain California Wildfires)
Form 6198	At-Risk Limitations
Form 6478	Biofuel Producer Credit
Form 6627	Environmental Taxes
Form 6765	Credit for Increasing Research Activities
Form 6781	Gains and Losses From Section 1256 Contracts and Straddles
Form 7004	Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns
Form 8023	Elections Under Section 338 for Corporations Making Qualified Stock Purchases
Form 8050	Direct Deposit Corporate Tax Refund

Form 8082	Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)
Form 8275	Disclosure Statement
Form 8275R	Regulation Disclosure Statement
Form 8283	Noncash Charitable Contributions
Form 8288	U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests
Form 8288A	Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests
Form 8288B	Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests
Form 8300	Report of Cash Payments Over \$10,000 Received In a Trade or Business
Form 8302	Electronic Deposit of Tax Refund of \$1 Million or More
Form 8308	Report of a Sale or Exchange of Certain Partnership Interests
Form 8329	Lender's Information Return for Mortgage Credit Certificates (MCCs)
Form 8404	Interest Charge on DISC-Related Deferred Tax Liability
Form 8453-C	U.S. Corporation Income Tax Declaration for an IRS e-file Return
Form 8453-I	Foreign Corporation Income Tax Declaration for an IRS e-file Return
Form 8453-PE	U.S. Partnership Declaration for an IRS e-file Return
Form 8453-S	U.S. S Corporation Income Tax Declaration for an IRS e-file Return
Form 851	Affiliations Schedule
Form 8586	Low-Income Housing Credit

Form 8594	Asset Acquisition Statement Under Section 1060
Form 8609	Low-Income Housing Credit Allocation and Certification
Form 8609-A	Annual Statement for Low-Income Housing Credit
Form 8611	Recapture of Low-Income Housing Credit
Form 8621	Information Return By Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund
Form 8621-A	Return by a Shareholder Making Certain Late Elections to End Treatment as a Passive Foreign Investment Company
Form 8655	Reporting Agent Authorization
Form 8697	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts
Form 8703	Annual Certification of a Residential Rental Project
Form 8716	Election To Have a Tax Year Other Than a Required Tax Year
Form 8752	Required Payment or Refund Under Section 7519
Form 8804	Annual Return for Partnership Withholding Tax (Section 1446)
Form 8804 (SCH A)	Penalty for Underpayment of Estimated Section 1446 Tax for Partnerships
Form 8804-C	Certificate of Partner-Level Items to Reduce Section 1446 Withholding
Form 8804-W	Installment Payments of Section 1446 Tax for Partnerships
Form 8805	Foreign Partner's Information Statement of Section 1446 Withholding tax
Form 8806	Information Return for Acquisition of Control or Substantial Change in Capital Structure
Form 8810	Corporate Passive Activity Loss and Credit Limitations

Form 8813	Partnership Withholding Tax Payment Voucher (Section 1446)
Form 8816	Special Loss Discount Account and Special Estimated Tax Payments for Insurance Companies
Form 8819	Dollar Election Under Section 985
Form 8820	Orphan Drug Credit
Form 8822B	Change of Address - Business
Form 8824	Like-Kind Exchanges
Form 8825	Rental Real Estate Income and Expenses of a Partnership or an S Corporation
Form 8826	Disabled Access Credit
Form 8827	Credit for Prior Year Minimum Tax-Corporations
Form 8830	Enhanced Oil Recovery Credit
Form 8832	Entity Classification Election
Form 8833	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)
Form 8834	Qualified Electric Vehicle Credit
Form 8835	Renewable Electricity, Refined Coal, and Indian Coal Production Credit
Form 8838	Consent to Extend the Time To Assess Tax Under Section 367-Gain Recognition Agreement
Form 8838-P	Consent To Extend the Time To Assess Tax Pursuant to the Gain Deferral Method (Section 721(c))
Form 8842	Election to Use Different Annualization Periods for Corporate Estimated Tax
Form 8844	Empowerment Zone Employment Credit

Form 8845	Indian Employment Credit
Form 8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips
Form 8848	Consent to Extend the Time to Assess the Branch Profits Tax Under Regulations Sections 1.884-2(a) and (c)
Form 8858	Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs)
Form 8858 (SCH M)	Transactions Between Foreign Disregarded Entity of a Foreign Tax Owner and the Filer or Other Related Entities
Form 8864	Biodiesel and Renewable Diesel Fuels Credit
Form 8865	Return of U.S. Persons With Respect to Certain Foreign Partnerships
Form 8865 (SCH G)	Statement of Application for the Gain Deferral Method Under Section 721(c )
Form 8865 (SCH H)	Acceleration Events and Exceptions Reporting Relating to Gain Deferral Method Under Section 721 (c)
Form 8865 (SCH K-1)	Partner's Share of Income, Deductions, Credits , etc.
Form 8865 (SCH O)	Transfer of Property to a Foreign Partnership
Form 8865 (SCH P)	Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership
Form 8866	Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method
Form 8869	Qualified Subchapter S Subsidiary Election
Form 8873	Extraterritorial Income Exclusion
Form 8874	New Markets Credit
Form 8875	Taxable REIT Subsidiary Election
Form 8878-A	IRS e-file Electronic Funds Withdrawal Authorization for Form 7004

Form 8879-C	IRS e-file Signature Authorization for Form 1120
Form 8879-I	IRS e-file Signature Authorization for Form 1120-F
Form 8879-PE	IRS e-file Signature Authorization for Form 1065
Form 8879-S	IRS e-file Signature Authorization for Form 1120S
Form 8881	Credit for Small Employer Pension Plan Startup Costs
Form 8882	Credit for Employer-Provided Childcare Facilities and Services
Form 8883	Asset Allocation Statement Under Section 338
Form 8886	Reportable Transaction Disclosure Statement
Form 8896	Low Sulfur Diesel Fuel Production Credit
Form 8900	Qualified Railroad Track Maintenance Credit
Form 8902	Alternative Tax on Qualified Shipping Activities
Form 8903	Domestic Production Activities Deduction
Form 8906	Distilled Spirits Credit
Form 8908	Energy Efficient Home Credit
Form 8910	Alternative Motor Vehicle Credit
Form 8911	Alternative Fuel Vehicle Refueling Property Credit
Form 8912	Credit to Holders of Tax Credit Bonds
Form 8916	Reconciliation of Schedule M-3 Taxable Income with Tax Return Taxable Income for Mixed Groups
Form 8916-A	Supplemental Attachment to Schedule M-3
Form 8918	Material Advisor Disclosure Statement



Form 8923	Mining Rescue Team Training Credit
Form 8925	Report of Employer-Owned Life Insurance Contracts
Form 8927	Determination Under Section 860(e)(4) by a Qualified Investment Entity
Form 8932	Credit for Employer Differential Wage Payments
Form 8933	Carbon Oxide Sequestration Credit
Form 8936	Qualified Plug-In Electric Drive Motor Vehicle Credit
Form 8937	Report of Organizational Actions Affecting Basis of Securities
Form 8938	Statement of Foreign Financial Assets
Form 8941	Credit for Small Employer Health Insurance Premiums
Form 8947	Report of Branded Prescription Drug Information
Form 8966	FATCA Report
Form 8966-C	Cover Sheet for Form 8966 Paper Submissions
Form 8979	Partnership Representative Revocation/Resignation and Designation
Form 8990	Limitation on Business Interest Expense IRC 163(j)
Form 8991	Tax on Base Erosion Payments of Taxpayers with Substantial Gross Receipts
Form 8992	U.S Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI).
Form 8993	Section 250 Deduction for Foreign-Derived Intangible Income (FDII)and Global Intangible Low-Taxed Income (GILTI).
Form 8994	Employer Credit for Paid Family and Medical Leave
Form 8996	Qualified Opportunity Fund
Form 926	Return by a U.S. Transferor of Property to a Foreign Corporation
Form 965	Inclusion of Deferred Foreign Income Upon Transition to Participation Exemption System

Form 965-B	Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and REIT Report of Net 965 Inclusion
Form 965 (SCH-A)	U.S. Shareholder's Section 965(a) Inclusion Amount
Form 965 (SCH-B)	Deferred Foreign Income Corporation's Earnings and Profits (E&P)
Form 965 (SCH-C)	U.S. Shareholder's Aggregate Foreign Earnings and Profits Deficit
Form 965 (SCH-D)	U.S. Shareholder's Aggregate Foreign Cash Position
Form 965 (SCH-E)	U.S. Shareholder's Aggregate Foreign Cash Position Detail
Form 965 (SCH-F)	Foreign Taxes Deemed Paid by Domestic Corporation (for U.S. Shareholder Tax)
Form 965 (SCH-G)	Foreign Taxes Deemed Paid by Domestic Corporation (for U.S. Shareholder Tax Year Ending in 2017)
Form 965 (SCH-H)	Disallowance of Foreign Tax Credit and Amounts Reported on Forms 1116 and 1118
Form 966	Corporate Dissolution or Liquidation
Form 970	Application to Use LIFO Inventory Method
Form 972	Consent of Shareholder to Include Specific Amount in Gross Income
Form 973	Corporation Claim for Deduction for Consent Dividends
Form 976	Claim for Deficiency Dividends Deductions by a Personal Holding Company, Regulated Investment Company, or Real Estate Investment Trust
Form 982	Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)
Form SS-4	Application for Employer Identification Number
Form SS-4PR	Solicitud de Número de Identificación Patronal (EIN)

Form T (TIMBER)	Forest Activities Schedule
Form W-8BEN	Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding(Individual)
Form W-8BEN(E)	Certificate of Entities Status of Beneficial Owner for United States Tax Withholding (Entities)
Form W-8ECI	Certificate of Foreign Person's Claim That Income is Effectively Connected With the Conduct of a Trade or Business in the United States
Form W-8IMY	Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding

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